

## **EXHIBIT “B”**

**Delphi LPA accounting**

	Contract Year/Date	Variance	Payments/Settlements	Balance
Settlement	6/20/2002		345,179.09	345,179.09
Blue Choice	1/02-12/02	(633,116.36)		(287,937.27)
Blue Choice	1/03-12/03	282,811.42		(5,125.85)
Blue Choice	1/04-12/04	(1,266,953.49)		(1,272,079.34)
Settlement	12/29/2004		1,272,800.00	720.66
Blue Choice	1/05-12/05	178,485.68		179,206.34
Blue Choice	1/06-12/06	5,772.58		184,978.92
Blue Choice	1/07-12/07	(264,599.52)		(79,620.60)
Timothy's Law	8/1/07-12/31/07	42,746.93		(36,873.67)
Blue Choice	1/08-12/08	490,939.10		454,065.43
<b>TOTAL DUE EXCELLUS</b>				<b>454,065.43</b>

Based on timing, all is from 2008 variance.

(Due Delphi)/  
 Due Excellus

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Settlement	6/20/2002		345,179.09	345,179.09
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<b>TOTAL DUE EXCELLUS</b>				<b>454,065.43</b>

early 6 month settlement